

## Targeted Case Management (TCM) Cost Report Checklist For Fiscal Year (FY) 2003/2004

Each Local Governmental Agency (LGA) participating in the TCM program is required to submit to the Department of Health Services (DHS) a cost report identifying the prior year costs of providing TCM services. To facilitate the DHS review of the TCM cost report, please note that the following information must be included with each TCM cost report.

\_\_\_\_\_  
LGA

\_\_\_\_\_  
Program Name/Target Population

Check each box as appropriate:		
<b>General TCM Cost Reporting Requirements</b>	<input type="checkbox"/> <b>TCM 2003 Cost Report Instructions</b>  <input type="checkbox"/> <b>2003 DHS-required Cost Report Template</b>  <input type="checkbox"/> <b>County/City</b>  <input type="checkbox"/> <b>Reporting Period</b>  <input type="checkbox"/> <b>Program Name</b>  <input type="checkbox"/> <b>Cover Letter</b>  <input type="checkbox"/> <b>Table of Contents</b>  <input type="checkbox"/> <b>Tab and Label</b>	<p>The TCM 2003 Cost Report Instructions are used.</p> <p>The 2003 DHS-required Cost Report Template (Excel) is used.</p> <p>The LGA is accurately identified in the header of the certification statement, on each worksheet, and on each supporting schedule/document.</p> <p>The correct fiscal period, i.e., <b>July 1, 2002 to June 30, 2003</b>, is identified in the header of the certification statement, on each worksheet, and on each supporting schedule/document.</p> <p>The correct TCM program name, i.e., Public Health, Outpatient Clinics, Public Guardian/Conservator, Adult and Aging Services/Linkages, Adult Probation, and Community, is listed in the header of the certification statement, on each worksheet, and on each supporting schedule/document.</p> <p>A cover letter for each target population, on official letterhead from the LGA MAA/TCM Coordinator is attached. Any difference(s) from the FY 2002/2003 cost report or deviations from the DHS-mandated instructions for the FY 2003/2004 cost report, are noted. Examples:</p> <ul style="list-style-type: none"> <li>In Worksheet A, Col.7, Row 7 (cell I15) does not match the 2002/2003 General Ledger. The reason is XXXX, and a reconciling schedule is attached,</li> <li>Received prior approval from DHS to XXXX on October 10, 2003, and the authorizing DHS e-mail is attached.</li> </ul> <p>A table of contents is included that accurately lists page numbers of the items in the cost report, and each page is numbered.</p> <p>Each section of the cost report is tabbed and labeled.</p>

	<ul style="list-style-type: none"> <li><input type="checkbox"/> <b>Supporting Documentation</b></li> <li><input type="checkbox"/> <b>Organizational Chart</b></li> <li><input type="checkbox"/> <b>Certification Statement</b></li> <li><input type="checkbox"/> <b>Certify Validity of Contractor's Cost Report(s) (if applicable)</b></li> <li><input type="checkbox"/> <b>Time Surveys (Hardcopy)</b></li> <li><input type="checkbox"/> <b>Time Surveys (Softcopy) (Optional)</b></li> <li><input type="checkbox"/> <b>Performance Monitoring Plan</b></li> <li><input type="checkbox"/> <b>Electronic Submittal</b></li> </ul>	<p>All supporting documentation is clearly marked to identify which document it supports in the cost report.</p> <p>An official organization chart of the LGA is attached identifying the reporting relationship between the organizational unit(s) providing TCM services.</p> <p>A certification statement signed by an appropriate LGA representative, such as a Chief Financial Officer or the LGA MAA/TCM Coordinator, is attached stating the title of the signer.</p> <p>Every contractor cost report submitted to DHS is reviewed for accuracy and validity by an appropriate LGA representative, such as a Chief Financial Officer or the LGA MAA/TCM Coordinator, and is attested to by signature and title below.</p> <p>_____ Name</p> <p>_____ Title</p> <p>Included are "copies" of signed hardcopies of time surveys for September or October 2002. If time surveys from September or October 2003 were used, an explanation is provided in the cover letter. Time surveys are in accord with PPL 03-008.</p> <p><b>Optional:</b> An electronic version of the time surveys, combined into one file, is e-mailed to DHS with the cost report. The file is named with the first four characters of the LGA name, plus the two characters of the TCM program, plus "TS" for Time Surveys. Example: Mendocino Public Guardian Time Surveys: mendpgts. <b>Note:</b> DHS is aware that some LGAs/Programs will have the same file name. Upon receipt, DHS will adjust the file name(s) based upon the sender.</p> <p>A current Performance Monitoring Plan that describes a countywide system to assure non-duplication of services is attached.</p> <p>The 2003 DHS-mandated TCM Cost Report Template is used to generate this cost report. An electronic copy (e-mail) of this cost report that matches the submitted hardcopy is submitted on or before November 1, 2003 to <a href="mailto:elutzenb@dhs.ca.gov">elutzenb@dhs.ca.gov</a>. The file is named with the first six characters of the LGA name, plus the two characters of the TCM program. Example: Mendocino Public Guardian: mendocpg. <b>Note:</b> DHS is aware that some LGAs/Programs will have the same file name. Upon receipt, DHS will adjust the file name(s) based upon the sender.</p>
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	<div><input type="checkbox"/> <b>Hardcopy Submittal</b></div> <div><input type="checkbox"/> <b>Highlight Figures</b></div>	<p>The 2003 DHS-mandated TCM Cost Report Template is used to generate this cost report. A completed hardcopy of this TCM cost report, that matches the e-mailed copy, and supporting documentation will be mailed on or before November 1, 2003 to:</p> <table><tr><td><b>For Regular Mail:</b></td><td><b>For Overnight Mail (UPS, Fed Ex, etc.)</b></td></tr><tr><td><b>Department of Health Services Medi-Cal Benefits Branch Local &amp; Schools Services Unit Attn: Elizabeth Touhey 1501 Capitol Avenue, MS 4603 P.O. Box 942732 Sacramento, CA 94234-7320</b></td><td><b>Department of Health Services Medi-Cal Benefits Branch Local &amp; Schools Services Unit Attn: Elizabeth Touhey 1501 Capitol Avenue, Ste. 4001 Sacramento, CA 95814</b>  <b>Required phone number: (916) 552-9797</b></td></tr></table> <p>Emphasize figures that are brought forward from supporting documentation into the cost report's Worksheets A–D and Schedules using either of the following methods in the supporting documentation:</p> <ul style="list-style-type: none"><li>• Color-code, circle or label figures in the supporting documentation and similarly identify the same figures in the worksheets in which they appear.</li></ul>	<b>For Regular Mail:</b>	<b>For Overnight Mail (UPS, Fed Ex, etc.)</b>	<b>Department of Health Services Medi-Cal Benefits Branch Local &amp; Schools Services Unit Attn: Elizabeth Touhey 1501 Capitol Avenue, MS 4603 P.O. Box 942732 Sacramento, CA 94234-7320</b>	<b>Department of Health Services Medi-Cal Benefits Branch Local &amp; Schools Services Unit Attn: Elizabeth Touhey 1501 Capitol Avenue, Ste. 4001 Sacramento, CA 95814</b>  <b>Required phone number: (916) 552-9797</b>
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<b>Worksheet A</b>	<div><input type="checkbox"/> <b>Supporting Documents</b></div> <div><input type="checkbox"/> <b>Budget Documents</b></div> <div><input type="checkbox"/> <b>Contract Documents</b></div> <div><input type="checkbox"/> <b>Encounter Methodology Worksheet</b></div> <div><input type="checkbox"/> <b>Cost Reclassification</b></div> <div><input type="checkbox"/> <b>Net Expenses</b></div>	<p>A FY 2002/2003 working trial balance and/or general ledger is attached with costs highlighted to correspond with the figures on Worksheet A.</p> <p>The actual expenses for the “prior” fiscal year, as identified in the approved LGA budget for the FY 2003/2004 , if available.</p> <p>As applicable, copies of specific and non-specific contracts with Non-LGA providers of TCM services are attached.</p> <p>The Encounter Methodology Worksheet was used to explain the methodology and rationale for projecting Medi-Cal encounters for FY 2003/2004 and is attached.</p> <p>The figure in Column 4, line 7 equals <u>zero</u>, i.e., the costs reclassified in Column 4, line 4, have been reallocated to “Non-TCM Costs” (Column 4, line 5) and “Overhead” (Column 4, line 6).</p> <p>The figure in Column 7, Line 7, <u>matches</u> the General Ledger or a supporting fiscal document. If not, a supporting schedule is attached that details how the figure in Column 7, Line 7, ties to the General Ledger or supporting fiscal document.</p>				

Worksheet B	<input type="checkbox"/> <b>Revenue Adjustments</b>  <input type="checkbox"/> <b>Revenue Source Identification</b>  <input type="checkbox"/> <b>Revenue Allocation</b>  <input type="checkbox"/> <b>Revenue Offset</b>	<p>All TCM-related revenues which must be offset in the budget unit are listed on Worksheet B.</p> <p>All TCM-related revenue sources are accurately identified on Worksheet B, i.e., all program acronyms and abbreviations are defined.</p> <p>The methodology used to assign revenues to TCM (Column 2) is described as an attachment to the TCM cost report.</p> <p>The figure for "Total Adjustment" (Worksheet B, Column 2) is accurately reflected as a "Revenue Adjustment" on Worksheet A, Column 1, line 18).</p>
Worksheet C	<input type="checkbox"/> <b>Reclassification Schedules</b>  <input type="checkbox"/> <b>Schedule 1A</b>  <input type="checkbox"/> <b>Schedule 1B</b>  <input type="checkbox"/> <b>Schedule 2A</b>	<p>The documentation to support the substantive details of each cost reclassification based on the annual time survey results is the Salaries and Benefits Schedules 1A, 1B, 2A, 2B, 2C, 2D, 3A, and Survey Averaging Worksheet is attached.</p> <p>On Schedule 1A, the names of the documents that support the amounts entered at the bottom of the columns labeled "Salaries" and "Benefits" are entered at the bottom of each column, and the supporting documents are attached.</p> <p>On Schedule 1B, the name of the document that supports the Operating Expenses and/or Distribute Operating Expenses is entered at the bottom of the corresponding Operating Expense column, and the supporting document is attached.</p> <p>On Schedule 2A, the time surveys are generated in accord with PPL 03-008 and the "aggregate" method was not used for TCM staff .</p> <p>On Schedule 2A, the percentages for the time surveys were rounded to two decimals and <u>not</u> rounded up to whole percents. (For example: 9.85%, <b>not</b> 10.00%)</p>
Worksheet D	<input type="checkbox"/> <b>Adjustment to Expenses</b>  <input type="checkbox"/> <b>Supporting Documentation</b>	<p>As applicable, those costs identified as an adjustment to expenses are entered in Worksheet D.</p> <p>Examples:</p> <ul style="list-style-type: none"> <li>• 100% TCM costs, 100% non-TCM costs or unallowable costs,</li> <li>• "one-time only" system costs related to the TCM program or,</li> <li>• adjustments for specific and non-specific contract costs are identified as an adjustment to expenses on Worksheet D.</li> </ul> <p>As applicable, the documentation to explain the adjustment to expenses is attached.</p>

**Please sign and date this checklist to indicate that the above items have been incorporated into your TCM cost report before submitting it to DHS.**

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**Print Name**

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**Signature**

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**Title**

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**Date**